



JOHN NAIMO
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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January 11, 2016

TO: Joseph Kelly
Treasurer and Tax Collector

FROM: John Naimo 
Auditor-Controller

SUBJECT: **TREASURER'S OCTOBER 20, 2015 CASH COUNT**

Pursuant to Government Code Sections 26920 and 26922, the accounts and records of the County Treasurer are examined each quarter. The first phase of these examinations is counting the Treasurer and Tax Collector's (TTC) vault and teller cash, and electronic transit cards.

We conducted a surprise cash count as of the close of business on October 20, 2015. The vault cash, teller cash, and electronic transit cards we counted agreed with TTC's records (see Attachment).

We thank TTC personnel for their cooperation; it resulted in a smooth and efficient cash count. If you have any questions, please contact me, or your staff may contact Robert Smythe at (213) 253-0100.

JN:AB:PH:RS:TK

Attachment

c: Audit Committee

**LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR
SCHEDULE OF COUNTED CASH
AS OF THE CLOSE OF BUSINESS ON OCTOBER 20, 2015**

TREASURER AND TAX COLLECTOR'S CASH

Location/Description	Per Review	Per TTC's Records	Overage (Shortage)
Vault Cash	\$ 30,675.00	\$ 30,675.00	\$ -
Total Collections	564,377.77	564,377.77	-
TOTAL	\$ 595,052.77	\$ 595,052.77	\$ -

TREASURER AND TAX COLLECTOR - REGULAR REVOLVING FUND

Description	Per Review	Per TTC's Records	Overage (Shortage)
Change Fund Assignments:			
Teller #1	\$ 300.00	\$ 300.00	\$ -
Teller #2	300.00	300.00	-
Teller #3	300.00	300.00	-
Teller #4	300.00	300.00	-
Teller #5	300.00	300.00	-
Teller #6	300.00	300.00	-
Teller #7	300.00	300.00	-
Teller #8	300.00	300.00	-
Total Change Fund	2,400.00	2,400.00	-
Cash on Hand	2,400.00	2,400.00	-
TOTAL	\$ 4,800.00	\$ 4,800.00	\$ -

OTHER CASH EQUIVALENTS

Description	Per Review	Per TTC's Records	Overage (Shortage)
MTA Transit Access Passes	\$ 210.00	\$ 210.00	\$ -
TOTAL	\$ 210.00	\$ 210.00	\$ -